

Free-Standing Nursing Facility Chart of Accounts

(For FYE 9/30/2004)

Cost Report
Line Number

Description

CAPITAL/LEASE

1. **Depreciation – Land Improvements**
 Depreciation expense on land improvements of **\$5,000** or more and with an estimated life of at least two years.
 Items include:
 -Parking lots
 -Curbs and guttering
 -Sidewalks
 -All landscaping (trees, shrubs, fences, etc.)
 -Signage

2. **Depreciation – Building and Improvements**
 Depreciation on building and building improvements (including equipment affixed to the building) of **\$5,000** or more and with an estimated useful life of at least two years.

3. **Depreciation-Equipment**
 Depreciation expense on equipment **NOT** affixed to building with a cost of **\$5,000** or more with an estimated useful life of at least two years. This does **NOT** include rented equipment or life sustaining equipment items. Items include:
 -Office furniture and fixtures
 -Patient's room furniture and fixtures
 -Office machines and equipment
 -Telephone equipment
 -Kitchen equipment
 -Laundry equipment
 -Maintenance equipment
 -Lawn mowers and tractors
 -Specialized medical equipment
 -Computer equipment
 -Software (including MDS)

4. **Depreciation- Leasehold Improvements**
 Depreciation expense on improvements made to leased property of **\$5,000** or more and an estimated useful life of at least two years.

5. **Depreciation-Direct Capital Expenditures**
 Depreciation expense on direct capital expenditure items (1981). (As of 1998, it is believed all items are fully depreciated.) of **\$5,000** and an estimated useful life of at least two years.

Free-Standing Nursing Facility Chart of Accounts

(For FYE 9/30/2004)

Cost Report
Line Number

Description

- | | |
|-----------|--|
| 6. | <p>Rent or Lease (Property)
 Costs to rent or lease a building. This account does NOT include rental expenses for equipment.</p> |
| 7. | <p>Equipment Lease
 Expense to rent or lease equipment NOT including automobile lease. Such costs would include
 -Copier rental
 -Computer equipment rental
 -Office furniture and equipment rental
 -Telephone equipment rental
 -Patient furniture and equipment rental
 -Specialized medical equipment rental
 -Wheelchair rental
 -Maintenance equipment rental (ie. floor buffer/scrubber)
 -Cylinder rental for oxygen or helium
 -Piano rental
 -Other equipment rental expense
 -Includes lease / rental expense for items previously classified as Direct Patient Care Equipment
 -Does NOT include rental of Life Sustaining Equipment (see Line 400)</p> |
| 8. | <p>Mortgage/Fixed Asset Interest
 All mortgage interest on fixed assets. This account would include:
 -Land
 -Land Improvements
 -Buildings
 -Building Improvements
 -Leasehold Improvements
 -Equipment
 This account does NOT include interest on operating capital. (See Line 256)</p> |
| 9. | <p>Revenue Offset
 -Space rental income
 -Interest income to the extent of interest expense on Line 8
 -Gain on sale of asset (Loss on disposal must be recorded in proper depreciation account)</p> |

[Line 20 – Total Capital / Lease]

Free-Standing Nursing Facility Chart of Accounts

(For FYE 9/30/2004)

Cost Report
Line Number

Description

NON-CAPITAL POU AND OPERATION AND MAINTENANCE OF PLANT

- | | |
|------------|--|
| 21. | Salaries & Wages
All maintenance personnel salaries and wages to include the following:
-Maintenance Worker I, Technician, & Supervisor
-Landscape Maintenance Worker
-Yard Maintenance
-Electrician
-Plumber
-Painter |
| 22. | Payroll Taxes
-FICA
-FUTA
-SUTA |
| 23. | Employee Benefits
-Benefits paid by the employer such as:
-Cancer Insurance
-Child Day Care
-Dental Insurance
-Disability Insurance
-Health Insurance
-Life Insurance
-Other Insurance
-Retirement
-Uniforms
-Worker's Compensation
-Pre-employment screening |
| 24. | Training/Travel/Tuition
-Employee training fees
-Employee travel expense related to training
-Employee tuition expense
-Employee training materials |
| 25. | Supplies
All supplies used to operate and maintain plant to include:
-Chemicals
-Shop supplies
-Tools
-Gasoline and oil for lawn equipment
-Printed forms
-Light bulbs
-Does NOT include cleaning/housekeeping supplies (See Line 61) or office supplies. |

Free-Standing Nursing Facility Chart of Accounts

(For FYE 9/30/2004)

Cost Report Line Number	Description
26.	Contractor Outside Service -Contracted grounds maintenance -Contracted building maintenance -Contracted equipment maintenance -Contracted security service -Other contracted outside identified services not below related to OMP
27.	Repair & Maintenance-Building All materials to repair and maintain building.
28.	Repair & Maintenance-Equipment All materials to repair and maintain equipment such as: -Office equipment -Monthly maintenance fees as part of a software or hardware maintenance agreement -Furniture and fixtures -Plant machinery and equipment -Automobile repairs -Dietary, Laundry, Housekeeping, & Nursing equipment -Wheelchair repair parts -Does NOT include gasoline, oil, & lubrication. (See Line 244) -Does NOT include MRPT. (See Lines 413, 414)
29.	Repair & Maintenance-Grounds All material to repair and maintain the grounds.
30.	Exterminating Services Pest control
31.	Garbage (Trash Disposal) Does NOT include medical waste disposal.
32.	Gas Natural gas, propane, butane used to heat and cool building. Does NOT include gasoline used in vehicles. (See Line 244)
33.	Electricity
34.	Fuel Fuel oil used to heat and cool building. Does NOT include automobile gasoline or diesel fuel. (See Line 244)

Free-Standing Nursing Facility Chart of Accounts

(For FYE 9/30/2004)

Cost Report Line Number	Description
35.	Water Water and sewer
36.	Non-Capitalized Equipment Expense for OMP equipment less than \$5,000 and/or with an estimated useful life less than two years. Includes beds, sofas, tables, file cabinets, office furniture, cubicle curtains, desks, chairs, trashcans, mini-blinds, curtains, floor mats, ashtray urns, and floor fans. -Includes minor equipment attached to building (e.g. bulletin boards, chalk boards, name plates, wall brackets, etc.)
37.	Depreciation- Automobiles Depreciation expense relating to the purchase of an automobile, van, or truck of \$5,000 or more and an estimated useful life of at least two years. (Automobile interest expense - see Line 45)
38.	Automobile Lease Expense Costs to rent or lease an automobile.
39.	Property / Real Estate Taxes All Property Taxes
40.	Insurance / Fixed Assets All insurance on property only. This does not include liability, worker's compensation, life, and other non-property insurance. Includes all automobile insurance, including liability.
41.	Non-Capitalized Land Improvements Expense for Land Improvements less than \$5,000 and/or with an estimated useful life less than two years.
42.	Non-Capitalized Building / Building Improvements Expense for Building / Building Improvements less than \$5,000 and/or with an estimated useful life less than two years.

Free-Standing Nursing Facility Chart of Accounts
(For FYE 9/30/2004)

Cost Report
Line Number

Description

- | | |
|------------|---|
| 43. | Non-Capitalized Leasehold Improvements
Expense for Leasehold Improvements less than
\$5,000 and/or with an estimated useful life less than
two years. |
| 44. | General & Professional Liability Insurance - OMP
Portion of General & Professional Liability
Insurance allocated to OMP based on Allen
Gambill's memos of 10/8/01 and 11/15/01. |
| 45. | Miscellaneous
Other operation and maintenance of plant costs not
considered in the above accounts. Includes
automobile interest expense. |
| 46. | Revenue Offset
Vending income when vending expense is not
Identified as a non-reimbursable cost. |

[Line 56 – Total OMP]

HOUSEKEEPING

- | | |
|------------|--|
| 57. | Salaries & Wages
All housekeeping salaries and wages to include the
following:
-Floor Maintenance Supervisor
-Floor Maintenance Worker I
-Housekeeping Coordinator
-Housekeeping Supervisor
-Housekeeping I
-Maid |
| 58. | Payroll Taxes
-FICA
-FUTA
-SUTA |

Free-Standing Nursing Facility Chart of Accounts
(For FYE 9/30/2004)

Cost Report Line Number	Description
59.	Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Compensation -Pre-employment screening
60.	Training/Travel/Tuition -Employee training fees -Employee travel expense related to training -Employee tuition expense -Employee training materials
61.	Supplies -Cleaning supplies and materials (wax, stripper, sealer...) -Office supplies for housekeeping operations -Printed forms
62.	Contractor Outside Services All contracted cleaning services.
63.	Non-Capitalized Equipment – Housekeeping Expense for Housekeeping equipment less than \$5,000 and/or with an estimated useful life less than two years. Includes vacuum cleaner, mop buckets, buffer, etc.
64.	General & Professional Liability Insurance – Housekeeping Portion of General & Professional Liability Insurance allocated to Housekeeping based on Allen Gambill's memos of 10/8/01 and 11/15/01.
65.	Miscellaneous Other housekeeping expense not included in the above accounts.
66.	Revenue Offset
[Line 76 – Total Housekeeping]	

Free-Standing Nursing Facility Chart of Accounts
(For FYE 9/30/2004)

Cost Report
Line Number

Description

DIETARY

- | | |
|------------|--|
| 77. | Salaries & Wages
All dietary and food service salaries and wages to include: <ul style="list-style-type: none">-Dietician-Dietary Assistance-Food Service Manager-Food Service Assistant-Food Service Supervisor-Cook-Kitchen Assistance-Dishwasher |
| 78. | Payroll Taxes <ul style="list-style-type: none">-FICA-FUTA-SUTA |
| 79. | Employee Benefits
Benefits paid by the employer such as: <ul style="list-style-type: none">-Cancer Insurance-Child Day Care-Dental Insurance-Disability Insurance-Health Insurance-Life Insurance-Other Insurance-Retirement-Uniforms-Worker's Compensation-Pre-employment screening |
| 80. | Training/Travel/Tuition <ul style="list-style-type: none">-Employee training fees-Employee travel expense related to training-Employee tuition expense-Employee training materials |
| 81. | Raw Food <ul style="list-style-type: none">-Meats, vegetables, dairy products, etc.-Nutritional supplements |

Free-Standing Nursing Facility Chart of Accounts
(For FYE 9/30/2004)

Cost Report
Line Number

Description

82.	Food Supplies -General kitchen supplies -Plates, cups, forks, knives, etc. -Cleaning supplies and materials for the kitchen/dining area -Office supplies for dietary operations -Printed forms
83.	Contractor Outside Service -Contracted dietitian -Other contracted food service and dietary services
84.	Non-Capitalized Equipment - Dietary Expense for Dietary equipment less than \$5,000 and/or with an estimated useful life less than two years. Includes blender, coffee urn, food cart, portable shelves, etc.
85.	General & Professional Liability Insurance - Dietary Portion of General & Professional Liability Insurance allocated to Dietary based on Allen Gambill's memos of 10/8/01 and 11/15/01.
86.	Miscellaneous Other dietary costs not considered in the above accounts. -Tablecloths (linen)
87.	Revenue Offset -Employee/Guest meal income

[Line 97 – Total Dietary]

GENERAL SERVICE NURSING – CASE MIX ADJUSTED
(Not specifically identifiable to a level of care – Nursing, Vent, Head Injury, ACH)

101.	Salaries & Wages (RN) Registered Nurse's salaries and wages including: -Staff development for nursing staff -Quality Assurance Nurse (must follow QA Staffing guidelines.)
102.	Salaries & Wages (LPN) Licensed Practical Nurse's salaries and wages.

Free-Standing Nursing Facility Chart of Accounts
(For FYE 9/30/2004)

Cost Report Line Number	Description
103.	Salaries & Wages (A&O) Aides and Orderlies' salaries and wages.
104.	Payroll Taxes -FICA -FUTA -SUTA
105.	Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Compensation -Pre-employment screening
106.	Contracted Nursing Services Contracted Pooled Nursing Services

[Line 116 – Total General Nursing CMA]

GENERAL SERVICE NURSING – NON-CASE MIX ADJUSTED
(Not specifically identifiable to a level of care – Nursing, Vent, Head Injury, ACH)

117.	Salaries & Wages (DON) Director of Nursing salaries and wages.
118.	Sal-Ward Sec/Med Records Ward Secretary and Medical Records Clerk's salaries and wages.
119.	Barber & Beauty Shop (Basic) Barber & Beauty Shop salaries and wages for basic hair care. (Barber & Beauty Shop expenses for other than basic hair care are identified in the non-reimbursable cost center Barber & Beauty Shop, Excess, Line 520)

Free-Standing Nursing Facility Chart of Accounts
(For FYE 9/30/2004)

Cost Report Line Number	Description
120.	Payroll Taxes -FICA -FUTA -SUTA
121.	Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Compensation -Pre-employment screening
122.	Training/Travel/Tuition -Employee training fees -Employee travel expense related to training -Employee tuition expense -Employee training materials
123.	Medical Supplies All nursing supplies such as: -Adhesives -Dressings -Gauze -Gloves -Syringes -Incontinence Supplies (disposable diapers, underpads, etc.) Does NOT include <u>patient specific</u> billable medical supplies or supplies billable to Medicare Part B (See Line 391)
124.	Non-Legend Drugs Non-prescription stock drugs.
125.	Office Supplies -General office supplies for nursing operations -Printed forms for nursing operations -Medical records office supplies and forms

Free-Standing Nursing Facility Chart of Accounts
(For FYE 9/30/2004)

Cost Report Line Number	Description
126.	Barber & Beauty-Supplies Barber & Beauty supplies used for basic hair care Services.
127.	Personal Hygiene Items Patient personal use items such as: -Toothpaste -Toothbrush -Soap -Shampoo -Deodorants -Shaving Supplies
128.	Medical Director
129.	Pharmacy Consultant
130.	Utilization Review
131.	Contractor Outside Services -Contracted barber and beauty services -Dental consultant (see Line 518 for other dental services) -Other contracted allowable professional services, NOT contracted nursing service (See Line 106)
132.	Non-Capitalize Equipment – General Nursing Services Expense for General Nursing Services equipment less than \$5000 and/or with an estimated useful life less than two years. Includes: -Chart holder -Drug cart -Glucometer -Humidifier -Blood pressure cuff -Physician scale -Shower chair -Stethoscope -Wheelchair -Geri chair -Commode chair
133.	General & Professional Liability Insurance - Nursing Portion of General & Professional Liability Insurance allocated to General Nursing based on Allen Gambill's memos of 10/8/01 and 11/15/01.

Cost Report
Line Number

134.	<p>Miscellaneous</p> <ul style="list-style-type: none"> -Expense associated with Minimum Data Set -Other nursing costs not considered in the above accounts
135.	Revenue Offset
[Line 145 – Total General Nursing – Non-CMA]	

165.	<p>Salaries & Wages</p> <p>All laundry salaries and wages to include the following:</p> <ul style="list-style-type: none"> -Laundry Supervisor -Laundry Worker I -Seamstress
166.	<p>Payroll Taxes</p> <ul style="list-style-type: none"> -FICA -FUTA -SUTA
167.	<p>Employee Benefits</p> <p>Benefits paid by the employer such as:</p> <ul style="list-style-type: none"> -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Compensation -Pre-employment screening
168.	<p>Training/Travel/Tuition</p> <ul style="list-style-type: none"> -Employee training fees -Employee travel expense related to training -Employee tuition expense -Employee training materials

Free-Standing Nursing Facility Chart of Accounts
(For FYE 9/30/2004)

Cost Report
Line Number

Description

- | | |
|-------------|--|
| 169. | Linen & Bedding
-Linens
-Bedding
-Sheets
-Mattresses
-Pillows and cases
-Blankets
-Towels
-Washcloths |
| 170. | Supplies
-Laundry detergents and supplies
-Office supplies for laundry & linen operations
-Printed forms used for laundry & linen operations |
| 171. | Contractor Outside Service
Contracted laundry services |
| 172. | Non-Capitalized Equipment - Laundry
Expense for Laundry equipment less than \$5,000
and/or with an estimated useful life less than two
years. Includes linen cart, laundry scale, marking
machine, etc.) |
| 173. | General & Professional Liability Insurance - Laundry
Portion of General & Professional Liability
Insurance allocated to Laundry & Linen based on
Allen Gambill's memos of 10/8/01 and 11/15/01. |
| 174. | Miscellaneous
-Other laundry and linen costs not considered in the
above accounts. |
| 175. | Revenue Offset
-Revenue associated with non-allowable expense
such as dry cleaning if expense is included in this
cost center. |

[Line 185 – Total Laundry & Linen]

Free-Standing Nursing Facility Chart of Accounts
(For FYE 9/30/2004)

Cost Report
Line Number

Description

SOCIAL SERVICES	
186.	<p>Salaries & Wages</p> <p>All social services salaries and wages to include the following:</p> <ul style="list-style-type: none"> -Director of Social Services -Assistant Director of Social Services -Social Worker I -Social Services Secretary -Social Services Clerk -Does NOT include Pastoral salaries & wages (see line 228) OR Admission Salaries (see Line 229)
187.	<p>Payroll Taxes</p> <ul style="list-style-type: none"> -FICA -FUTA -SUTA
188.	<p>Employee Benefits</p> <p>Benefits paid by the employer such as:</p> <ul style="list-style-type: none"> -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Compensation -Pre-employment screening
189.	<p>Training/Travel/Tuition</p> <ul style="list-style-type: none"> -Employee training fees -Employee travel expense related to training -Employee tuition expense -Employee training materials
190.	<p>Supplies</p> <ul style="list-style-type: none"> -Office Supplies for Social Services operations -Printed forms for Social Services operations
191.	<p>Contractor Outside Services</p> <p>Contracted professional social services</p>

Free-Standing Nursing Facility Chart of Accounts
(For FYE 9/30/2004)

Cost Report
Line Number

Description

- | | |
|-------------|---|
| 192. | Non-Capitalized Equipment – Social Services
Expense for Social Services equipment less than
\$5,000 and/or with an estimated useful life less than
two years. |
| 193. | General & Professional Liability Insurance – Social Services
Portion of General & Professional Liability
Insurance allocated to Social Services based on
Allen Gambill's memos of 10/8/01 and 11/15/01. |
| 194. | Miscellaneous
Other social service costs not considered in the
above accounts. |

[Line 204 – Total Social Services]

PATIENT ACTIVITIES

- | | |
|-------------|---|
| 205. | Salaries & Wages
All patient activities salaries & wages to include the
following:
-Activities Director
-Recreation Director |
| 206. | Payroll Taxes
-FICA
-FUTA
-SUTA |
| 207. | Employee Benefits
Benefits paid by the employer such as:
-Cancer Insurance
-Child Day Care
-Dental Insurance
-Disability Insurance
-Health Insurance
-Life Insurance
-Other Insurance
-Retirement
-Uniforms
-Worker's Compensation
-Pre-employment screening |

Free-Standing Nursing Facility Chart of Accounts
(For FYE 9/30/2004)

Cost Report Line Number	Description
208.	Training/Travel/Tuition -Employee training fees -Employee travel expense related to training -Employee tuition expense -Employee training materials
209.	Contractor Outside Services -Contracted professional patient activities services
210.	Supplies -Office supplies for Patient Activity operations -Printed forms for Patient Activities operations -Games -Recreational supplies -Art supplies -Helium used in Patient Activities (Does NOT include cylinder rental expense, see Line 7)
211.	Non-Capitalized Equipment – Patient Activities Expense for Patient Activities equipment less than \$5,000 and/or with an estimated useful life less than two years. Includes camera, VCR, stereo, typewriter, TV in common area day room, etc.
212.	General & Professional Liability Insurance – Patient Activities Portion of General & Professional Liability Insurance allocated to Patient Activities based on Allen Gambill's memos of 10/8/01 and 11/15/01.
213.	Miscellaneous -Cable TV expense located in common areas (NOT patient rooms, see Line 528) -Other patient activities costs not considered in the above accounts. -Costs associated with the Eden Alternative program
214.	Revenue Offset - Income from crafts - Eden Alternative Grant Revenue

[Line 224 – Total Patient Activities]

Free-Standing Nursing Facility Chart of Accounts

(For FYE 9/30/2004)

Cost Report
Line Number

Description

ADMINISTRATIVE & GENERAL	
225.	Salaries & Wages-Officers All officers of the corporation salaries and wages
226.	Salaries & Wages-Administrator
227.	Salaries & Wages-Assistant Administrator
228.	Salaries & Wages-Pastoral All pastoral & clergy salaries and wages
229.	Salaries & Wages-Other All other administrative salaries and wages to include the following: <ul style="list-style-type: none"> -Accountant -Accounts Payable Clerk -Accounts Payable Supervisor -Accounts Receivable Clerk -Accounts Receivable Supervisor -Administrative Assistant -Admissions Clerk -Assistant to Administrator -Bookkeeper -Business Office Assistant -Business Office Manager -Central Supply Clerk -Data Entry Operator -Data Processing Coordinator -Data Processing Programmer -Data Processing Supervisor -Data Processing Systems Analyst -Executive Secretary -Finance Officer -General Clerk -Inventory Clerk -Materials Handler -Payroll Clerk -Payroll Supervisor -Personnel Assistant -Personnel Director -Personnel Officer -Purchasing Agent -Purchasing Assistant -Receiver -Receptionist -Secretary -Special Projects Assistant -Special Projects Director -Switchboard Operator -Typist

Free-Standing Nursing Facility Chart of Accounts
(For FYE 9/30/2004)

Cost Report Line Number	Description
230.	Payroll Taxes -FICA -FUTA -SUTA
231.	Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Worker's Compensation -Pre-employment screening
232.	Central Office Overhead Allocated portion of central office overhead expense for centralized services provided by a home office. (Cost identified on this line must be supported by a home office cost report)
233.	Management Services Contracted professional management services expense paid to an unrelated organization.
234.	Director's Fees Fees paid to members of the Board of Directors
235.	Training/Travel/Tuition -Employee training fees -Employee travel expense related to training -Employee tuition expense -Employee training materials
236.	Promotion & Public Relations-Help Wanted -Help Wanted advertising -One line Yellow Page ad, indicating facility address (allowable)
237.	Promotion & Public Relations-Other -General advertising (non-allowable) -Brochures (non-allowable) -Other promotional and public relations expense (non-allowable)

Free-Standing Nursing Facility Chart of Accounts

(For FYE 9/30/2004)

Cost Report Line Number	Description
238.	Telephone & Telegraph -Local and long distance service -Cellular service -Pager service -Internet access fees
239.	Dues & Subscriptions -Magazine subscriptions -Newspaper subscriptions -Professional membership dues
240.	Insurance-Officer's Life -(Non-allowable)
241.	Insurance-General Note: General and Professional Liability Insurance is allowable in all salaried cost centers pursuant to Allen Gambill's memos dated 10/8/01 and 11/15/01. For General and Professional Liability Insurance applicable to A&G cost center, (See Line 259). -Officer's and directors indemnification -Does NOT include worker's compensation
242.	Copier -Copier supplies (includes all copier paper and toner cartridges) -Duplicating supplies
243.	License Fees -Federal, State, and local license fees
244.	Transportation-Operating Expenses The cost of operating a vehicle owned or leased by the facility or mileage allowance paid to an employee. This includes: -Gasoline & Oil -Tires -Registration fees -Lubrication -Inspection fees -Does NOT include vehicle repairs (see Line 28) -Does NOT include vehicle rental or lease expense (See Line 38) -Does NOT include ambulance service (See Line 524) -Does NOT include MRPT (see Lines 413-414)

Free-Standing Nursing Facility Chart of Accounts

(For FYE 9/30/2004)

Cost Report Line Number	Description
245.	Office Supplies -General office supplies -Printed forms -Letterhead and envelopes -Checks, deposit slips, and other banking forms -Patient personal funds forms
246.	Printing
247.	Postage -Postage -UPS -Express mail and overnight delivery -Freight
248.	Legal & Accounting -Contracted legal and accounting services
249.	Income Taxes -Federal, State, and Local income taxes (non-allowable)
250.	Data Processing – In House -Software expense less than \$5000 -Data processing supplies
251.	Data Processing –Contracted Services -Contracted data processing services
252.	Employment Agency Fees -Fees paid to employment agencies -Foreign nurse recruitment costs
253.	Bad Debts -Periodic write-off of uncollectible accounts receivable (non-allowable)
254.	Contributions Contributions to other organizations for which no goods or services are received (non-allowable) (i.e. political and charitable contributions)
255.	Bank Service Charges Bank service charges ONLY . (Costs for checks, deposit slips, other banking forms should be identified on Line 245.)

Free-Standing Nursing Facility Chart of Accounts
(For FYE 9/30/2004)

Cost Report
Line Number

Description

- 256. Interest- Operating**
Includes interest paid for the following:
-Operating capital loans
-Fees for general lines of credits
-Credit card purchases
-Other revolving credit purchases
-This account does **NOT** include mortgage interest or interest on fixed asset loans such as for automobiles, office equipment, computer equipment, etc. (see Line 8, 45)
- 257. Amortization of Start-Up**
- 258. Non-Capitalized Equipment - Administrative**
Expense for Administrative and General equipment less than **\$5,000** and/or with an estimated useful life less than two years. Includes computer, calculator, typewriter, copier, and employee Badge/ID equipment.
- 259. General & Professional Liability Insurance – A&G**
Portion of General & Professional Liability Insurance allocated to A&G based on Allen Gambill's memos of 10/8/01 and 11/15/01.
- 260. Miscellaneous**
-Employee ID/Badge supplies
-Amortization of loan costs
-Other administrative costs not considered in the above accounts
-Motivational posters
- 261. Health Care Assessment Expense**
- 262. Revenue Offset**
-Interest income to the extent of interest expense on Line 256

[Line 272 – Total A&G]

Free-Standing Nursing Facility Chart of Accounts

(For FYE 9/30/2004)

Cost Report
Line Number

Description

RADIOLOGY	
273.	Salaries & Wages All radiology salaries, wages, and vacation/holiday/sick pay to include the following: -Radiologist -Radiology Technician
274.	Payroll Taxes -FICA -FUTA -SUTA
275.	Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Compensation -Employee Appreciation Meals -Pre-employment screening
276.	Training/Travel/Tuition -Employee training fees -Employee travel expense related to training -Employee tuition expenses -Employee training materials
277.	Contractor Outside Service Contracted professional radiology services
278.	Supplies -Film, developing supplies, and chemicals -Office supplies for radiology operations -Printed forms -Radiology supplies

Free-Standing Nursing Facility Chart of Accounts
(For FYE 9/30/2004)

Cost Report
Line Number

Description

- 279. Non-Capitalized Equipment - Radiology**
Expense for Radiology equipment less than **\$5,000** and/or with an estimated useful life less than two years.
- 280. General & Professional Liability Insurance – Radiology**
Portion of General & Professional Liability Insurance allocated to Radiology based on Allen Gambill’s memos of 10/8/01 and 11/15/01.
- 281. Miscellaneous**
Other radiology costs not considered in the above accounts.

[Line 291 – Total Radiology]

LABORATORY

- 292. Salaries & Wages**
All laboratory salaries, wages, and vacation/holiday/sick pay to include the following:
-Laboratory Technician
-Laboratory Supervisor
-Laboratory Assistant
- 293. Payroll Taxes**
-FICA
-FUTA
-SUTA
- 294. Employee Benefits**
Benefits paid by the employer such as:
-Cancer Insurance
-Child Day Care
-Dental Insurance
-Disability Insurance
-Health Insurance
-Life Insurance
-Other Insurance
-Retirement
-Uniforms
-Worker’s Compensation
-Employee Appreciation Meals
-Pre-employment screening

Free-Standing Nursing Facility Chart of Accounts
(For FYE 9/30/2004)

Cost Report
Line Number

Description

295.	Training/Travel/Tuition -Employee training fees -Employee travel expense related to training -Employee tuition expense -Employee training materials
296.	Contractor Outside Service -Contractor professional laboratory services
297.	Supplies -Laboratory supplies -Office supplies for Laboratory operations -Printed forms
298.	Non-Capitalized Equipment - Laboratory Expense for Laboratory equipment less than \$5000 and/or with an estimated useful life less than two years.
299.	General & Professional Liability Insurance – Laboratory Portion of General & Professional Liability Insurance allocated to Laboratory based on Allen Gambill's memos of 10/8/01 and 11/15/01.
300.	Miscellaneous Other laboratory costs not considered in the above accounts.
[Line 310 – Total Laboratory]	

PHYSICAL THERAPY

311.	Salaries & Wages All physical therapy salaries, wages, and Vacation/holiday/sick pay to include the following: -Physical Therapist -Physical Therapy Technician -Licensed Physical Therapy Assistant -Mobility Specialist
312.	Payroll Taxes -FICA -FUTA -SUTA

Free-Standing Nursing Facility Chart of Accounts
(For FYE 9/30/2004)

Cost Report Line Number	Description
313.	Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Compensation -Employee Appreciation Meals -Pre-employment screening
314.	Training/Travel/Tuition -Employee training fees -Employee travel expense related to training -Employee training materials
315.	Contractor Outside Service Contracted professional physical therapy services
316.	Supplies -Office supplies for Physical Therapy operations -Physical therapy supplies -Printed forms
317.	Non-Capitalized Equipment – Physical Therapy Expense for Physical Therapy equipment less than \$5000 and/or with an estimated useful life less than two years. Includes exercise and traction equipment.
318.	General & Professional Liability Insurance – Physical Therapy Portion of General & Professional Liability Insurance allocated to Physical Therapy based on Allen Gambill's memos of 10/8/01 and 11/15/01.
319.	Miscellaneous Other physical therapy costs not considered in the above accounts.

[Line 329 – Total Physical Therapy]

Free-Standing Nursing Facility Chart of Accounts
(For FYE 9/30/2004)

Cost Report
Line Number

Description

OCCUPATIONAL THERAPY

330.	Salaries & Wages All occupational therapy salaries, wages, and vacation/holiday/sick pay to include the following: -Occupational Therapist -Occupational Therapy Technician -Certified Occupational Therapy Assistant
331.	Payroll Taxes -FICA -FUTA -SUTA
332.	Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Compensation -Employee Appreciation Meals -Pre-employment screening
333.	Training/Travel/Tuition -Employee training fees -Employee travel expense related to training -Employee tuition expense -Employee training materials
334.	Contractor Outside Services Contracted professional occupational therapy services
335.	Supplies -Office Supplies for occupational therapy operations -Occupational therapy supplies -Printed forms

Free-Standing Nursing Facility Chart of Accounts
(For FYE 9/30/2004)

Cost Report Line Number	Description
336.	Non-Capitalized Equipment – Occupational Therapy Expense for Occupational Therapy equipment less than \$5,000 and/or with an estimated useful life less than two years.
337.	General & Professional Liability Insurance – Occupational Therapy Portion of General & Professional Liability Insurance allocated to Occupational Therapy based on Allen Gambill's memos of 10/8/01 and 11/15/01.
338.	Miscellaneous Other occupational therapy costs not considered in the above accounts.

[Line 348 – Total Occupational Therapy]

SPEECH THERAPY

349.	Salaries & Wages All speech therapy salaries, wages, and vacation/holiday/sick pay to include the following: -Speech and Language Pathologist -Speech Therapist -Speech Therapist Aide -Communication Assistant
350.	Payroll Taxes -FICA -FUTA -SUTA
351.	Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Compensation -Employee Appreciation Meals -Pre-employment screening

Free-Standing Nursing Facility Chart of Accounts
(For FYE 9/30/2004)

Cost Report Line Number	Description
352.	Training/Travel/Tuition -Employee training fees -Employee travel expenses related to training -Employee tuition expense -Employee training materials
353.	Contractor Outside Services Contracted professional speech therapy services
354.	Supplies -Office Supplies for speech therapy operations -Speech therapy supplies -Printed forms
355.	Non-Capitalized Equipment – Speech Therapy Expense for Speech Therapy equipment less than \$5,000 and/or with an estimated useful life less than two years.
356.	General & Professional Liability Insurance – S/T Portion of General & Professional Liability Insurance allocated to Speech Therapy based on Allen Gambill’s memos of 10/8/01 and 11/15/01.
357.	Miscellaneous Other speech therapy costs not considered in the above accounts.
[Line 367 – Total Speech Therapy]	

OXYGEN THERAPY

368.	Salaries & Wages All oxygen therapy salaries, wages, and vacation/holiday/sick pay.
369.	Payroll Taxes -FICA -FUTA -SUTA

Free-Standing Nursing Facility Chart of Accounts
(For FYE 9/30/2004)

Cost Report Line Number	Description
370.	Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Compensation -Employee Appreciation Meals -Pre-employment screening
371.	Training/Travel/Tuition -Employee training fees -Employee travel expense related to training -Employee tuition expense -Employee training materials
372.	Contractor Outside Service -Contracted professional oxygen therapy services
373.	Supplies -Office supplies for oxygen operations -Oxygen therapy supplies -Printed forms (Does NOT include cylinder rental expense – see Line 7)
374.	Non-Capitalized Equipment – Oxygen Therapy Expense for Oxygen Therapy Equipment less than \$5000 and/or with an estimated useful life less than two years.
375.	General & Professional Liability Insurance – Oxygen Therapy Portion of General & Professional Liability Insurance allocated to Oxygen Therapy based on Allen Gambill's memos of 10/8/01 and 11/15/01.
376.	Miscellaneous Other oxygen therapy costs not considered in the above accounts

[Line 386 – Total Oxygen Therapy]

Free-Standing Nursing Facility Chart of Accounts
(For FYE 9/30/2004)

Cost Report
Line Number

Description

INTRAVENOUS FLUIDS

387.

Supplies

- Office Supplies for IV operations
- Intravenous fluids supplies
- Printed forms

[Line 390 – Total Intravenous Fluids]

BILLABLE MEDICAL SUPPLIES

391.

Billable Medical Supplies

- Medical supplies billed to the patient
- Medical supplies billable to Medicare Part B

[Line 394 – Total Billable Medical Supplies]

PARENTERAL/ENTERAL THERAPY

395.

Parenteral/Enteral Therapy

- Tube feeding expense
- Does **NOT** include nutritional supplements.
(See Line 81)

[Line 398 – Total P/E Therapy]

LIFE SUSTAINING EQUIPMENT

399.

Depreciation-Equipment

- Depreciation expense on life sustaining equipment.
- Items include:
 - Oxygen concentrators
 - Respirators
 - Ventilators
 - Air-Fluidized bed (e.g. Clinitron bed)

400.

Equipment Rental

- Rental expense on life sustaining equipment. Items include:
 - Oxygen concentrators
 - Respirators
 - Ventilators
 - Air-Fluidized bed (e.g. Clinitron bed)

[Line 403 – Total LSE]

Free-Standing Nursing Facility Chart of Accounts

(For FYE 9/30/2004)

Cost Report
Line Number

Description

MEDICALLY RELATED PATIENT TRANSPORTATION	
404.	<p>Salaries & Wages</p> <p>All medically related patient transportation salaries, wages, and holiday/vacation/sick pay including the following:</p> <ul style="list-style-type: none"> -Driver -Employee accompanying the driver
405.	<p>Payroll Taxes</p> <ul style="list-style-type: none"> -FICA -FUTA -SUTA
406.	<p>Employee Benefits</p> <p>Benefits paid by the employer such as:</p> <ul style="list-style-type: none"> -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Compensation -Employee Appreciation Meals -Pre-employment screening
407.	<p>Training/Travel/Tuition</p> <ul style="list-style-type: none"> -Employee training fees -Employee travel expense related to travel -Employee tuition expense -Employee training materials
408.	<p>Contractor Outside Services (MRPT)</p> <p>Contracted transportation expenses such as:</p> <ul style="list-style-type: none"> -Taxi and cab fees -Shuttle services fees -Does <u>not</u> include ambulance fees
409.	<p>Depreciation-Automobiles</p> <p>All capital costs relating to the purchase of an automobile or van used for non-emergency, non ambulance, medically related transportation with a cost of \$500 or more and an estimated useful life of at least two years.</p>

Free-Standing Nursing Facility Chart of Accounts
(For FYE 9/30/2004)

Cost Report Line Number	Description
410.	Vehicle Rental All cost to rent or lease a vehicle used for non-emergency, non-ambulance, medically related transportation.
411.	Interest/Fixed Asset All interest expense on vehicles and equipment used for non-emergency, non-ambulance, medically related transportation.
412.	Insurance/Fixed Asset All insurance expense on vehicles and equipment used for non-emergency, non-ambulance, medically related transportation.
413.	Repair/Equipment All material and labor costs to repair and maintain equipment used for non-emergency, non-ambulance, medically related transportation. Does NOT include maintenance expenses for vehicles. (See Line 414) -Vehicle repair -Wheelchair lift repair
414.	Transportation/Operating Expense The cost of maintaining vehicles owned by the facility and used for non-emergency, non-ambulance, medically related transportation. This includes: -Registration fees -Gasoline -Oil -Tires -Lubrication -Personal property tax
415.	General & Professional Liability Insurance – MRPT Portion of General & Professional Liability Insurance allocated to MRPT based on Allen Gambill’s memos of 10/8/01 and 11/15/01.
[Line 425 – Total MRPT]	

Free-Standing Nursing Facility Chart of Accounts

(For FYE 9/30/2004)

Cost Report
Line Number

Description

NURSING SERVICES – NON CASE MIX ADJUSTED

(Costs specifically identifiable and direct coded to Nursing Level of Care – Former INC/SNC Cost Center)

- | | |
|-------------|---|
| 426. | Training/Travel/Tuition
-Employee training fees
-Employee travel expense related to training
-Employee tuition expense
-Employee training materials |
| 427. | Medical Supplies
Nursing supplies such as:
-Adhesives
-Dressings
-Gauze
-Gloves
-Thermometers
-Syringes
-Incontinence supplies
-Disposable diapers
-Underpads |
| 428. | Non-Capitalized Equipment – Nursing Services
Expense for Nursing Services equipment less than \$5,000 and/or with an estimated useful life less than two years. |
| 429. | General & Professional Liability Insurance – Nursing Services
Portion of General & Professional Liability Insurance allocated to Nursing Services based on Allen Gambill's memos of 10/8/01 and 11/15/01. |
| 430. | Miscellaneous
Other Nursing Services expenses not identified in the above accounts. |

[Line 440 – Total Nursing – Non CMA]

NURSING SERVICES – CASE MIX ADJUSTED

(Costs specifically identifiable and direct coded to Nursing Level of Care – Former INC/SNC Cost Center)

- | | |
|-------------|--|
| 441. | Salaries & Wages (RN)
Registered Nurse salaries, wages, and vacation/holiday/sick pay. |
|-------------|--|

Free-Standing Nursing Facility Chart of Accounts
(For FYE 9/30/2004)

Cost Report
Line Number

Description

442.	Salaries & Wages (LPN) Licensed Practical Nurse salaries, wages, and vacation/holiday/sick pay.
443.	Salaries & Wages (A&O) Aides and Orderlies salaries, wages, and vacation/holiday/sick pay.
444.	Payroll Taxes -FICA -FUTA -SUTA
445.	Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Compensation -Employee Appreciation Meals -Pre-employment screening -Employee tuition expense -Employee training materials
446.	Contracted Nursing Services

[Line 456 – Total Nursing – Non CMA]

VENT SERVICES

457.	Salaries & Wages (RN) Registered Nurse salaries, wages, and vacation/ holiday/sick pay.
458.	Salaries & Wages (LPN) Licensed Practical Nurse salaries, wages, and vacation/holiday/sick pay.

Free-Standing Nursing Facility Chart of Accounts

(For FYE 9/30/2004)

Cost Report
Line Number

Description

459.	Salaries & Wages (A & O) Aides and orderlies salaries, wages, and vacation/holiday/sick pay.
460.	Payroll Taxes -FICA -FUTA -SUTA
461.	Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Compensation -Employee Appreciation Meals -Pre-employment screening
462.	Training/Travel/Tuition -Employee training fees -Employee travel expenses related to training -Employee tuition expense -Employee training materials
463.	Medical Supplies Nursing supplies such as: -Adhesives -Dressings -Gauze -Gloves -Thermometers -Syringes -Incontinence Supplies -Disposable Diapers -Underpads
464.	Non-Capitalized Equipment – Vent Services Expense for Vent Services equipment less than \$5,000 and/or with an estimated useful life less than two years.

Free-Standing Nursing Facility Chart of Accounts
(For FYE 9/30/2004)

Cost Report
Line Number

Description

- | | |
|-------------|---|
| 465. | General & Professional Liability Insurance – Vent Services
Portion of General & Professional Liability Insurance allocated to Vent Services based on Allen Gambill's memos of 10/8/01 and 11/15/01. |
| 466. | Miscellaneous
Other expenses not identified in the above accounts. |

[Line 476 – Total Vent Services]

HEAD INJURY SERVICES

- | | |
|-------------|---|
| 477. | Salaries & Wages (RN)
Registered Nurse salaries, wages, and vacation/holiday/sick pay. |
| 478. | Salaries & Wages (LPN)
Licensed Practical Nurse salaries, wages, and vacation/holiday/sick pay. |
| 479. | Salaries & Wages (A & O)
Aides and orderlies salaries, wages, and vacation/holiday/sick pay. |
| 480. | Payroll Taxes
-FICA
-FUTA
-SUTA |
| 481. | Employee Benefits
Benefits paid by the employer such as:
-Cancer Insurance
-Child Day Care
-Dental Insurance
-Disability Insurance
-Health Insurance
-Life Insurance
-Other Insurance
-Retirement
-Uniforms
-Worker's Compensation
-Employee Appreciation Meals
-Pre-employment screening |

Free-Standing Nursing Facility Chart of Accounts
(For FYE 9/30/2004)

Cost Report Line Number	Description
482.	Travel/Training/Tuition -Employee training fees -Employee travel expense related to training -Employee tuition expense -Employee training materials
483.	Medical Supplies -Nursing supplies such as: -Adhesives -Dressings -Gauze -Gloves -Thermometers -Syringes -Incontinence supplies -Disposable diapers -Underpads
484.	Non-Capitalized Equipment – Head Injury Services Expense for Head Injury Service equipment less than \$5,000 and/or with an estimated useful life less than two years.
485.	General & Professional Liability Insurance – Head Injury Portion of General & Professional Liability Insurance allocated to Head Injury based on Allen Gambill's memos of 10/8/01 and 11/15/01.
486.	Miscellaneous Other expenses not identified in the above accounts.

[Line 496 – Total Head Injury Services]

ADULT CARE HOME

(Salaries and Wages must be those that can be specifically identifiable to the ACH level of care.)

497.	Salaries & Wages (RN) Registered Nurse salaries, wages, and vacation/holiday/sick pay.
498.	Salaries & Wages (LPN) Licensed Practical Nurse salaries, wages, and vacation/holiday/sick pay.

Free-Standing Nursing Facility Chart of Accounts

(For FYE 9/30/2004)

Cost Report Line Number	Description
499.	Salaries & Wages (A & O) Aides and orderlies salaries, wages, and vacation/holiday/sick pay.
500.	Salary – Adult Care Home - Other Salaries, wages, and vacation/holiday/sick pay for other personnel who are direct coded to the Adult Care Home.
501.	Payroll Taxes -FICA -FUTA -SUTA
502.	Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Compensation -Employee Appreciation Meals -Pre-employment screening
503.	Travel/Training/Tuition -Employee training fees -Employee travel expense related to training -Employee tuition expense -Employee training materials
504.	Medical Supplies -Nursing supplies such as: -Adhesives -Dressings -Gauze -Gloves -Thermometers -Syringes -Incontinence supplies -Disposable diapers -Underpads

Free-Standing Nursing Facility Chart of Accounts

(For FYE 9/30/2004)

Cost Report
Line Number

Description

- | | |
|-------------|---|
| 505. | Non-Capitalized Equipment – Adult Care Home
Expense for Adult Care Home equipment less than \$5,000 and/or with an estimated useful life less than two years. |
| 506. | General & Professional Liability Insurance – ACH
Portion of General & Professional Liability Insurance allocated to Adult Care Home based on Allen Gambill’s memos of 10/8/01 and 11/15/01. |
| 507. | Miscellaneous
Other Adult Care Home expenses not identified in the above accounts. |

[Line 517 – Total ACH]

DENTAL

- | | |
|-------------|---|
| 518. | Dental
All dental services and fees except dental consultant fees (see Line 105) |
|-------------|---|

[Line 519 – Total Dental]

BARBER & BEAUTY SHOP

- | | |
|-------------|---|
| 520. | Barber & Beauty Shop (Excess)
All barber and beauty costs outside of the facility’s method or schedule of furnishing basic hair care.
-Salaries and wages (column 1)
-All other costs including payroll taxes, employee benefits, contractor outside services, and supplies. (column 2)
-Does NOT include <u>basic</u> barber and beauty salaries and wages (see Line 119)
-Does NOT include <u>basic</u> barber and beauty supplies (see Line 126)
-Does NOT include <u>basic</u> barber and beauty contracted services (see Line 131) |
|-------------|---|

[Line 521 – Total B&B Excess]

Cost Report
Line Number

VENDING

[Line 523 – Total Vending]

524. Ambulance Service
Does **NOT** include non-emergency medically related patient transportation. (See lines 355-365)

[Line 525 – Total Ambulance Service]

526. Physician Fees
All physician fees, physician assistants, & nurse practitioners.
-Does **NOT** include utilization review expense (see Line 130)
-Does **NOT** include medical director expense (see Line 128)

[Line 527 – Total Physician Fees]

528. Patient Personal Items

All non-reimbursable patient personal items such as:

- Dry Cleaning
- Cable TV in patient room
- Prosthetics
- Hearing Aids
- Telephone for personal use of patient
- Personal clothing
- Personal furnishings

[Line 529 – Total Patient Personal Items]

Free-Standing Nursing Facility Chart of Accounts
(For FYE 9/30/2004)

Cost Report

Line Number

Description

LEGEND DRUGS

530.

Legend Drugs

-Prescription Drugs

[Line 531 – Total Legend Drugs]

OTHER

532.

Other

All other non-reimbursable costs not considered in
the above accounts.

[Line 550 – Total Other]

[Line 551 – Total All Costs Centers]